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WABAUNSEE COUNTY, KANSAS

**FINANCIAL STATEMENT
WITH INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014**

WABAUNSEE COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Wabaunsee County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wabaunsee County, Kansas, (County), as of and for the year ended December 31, 2014 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A to meet the financial reporting requirements of the State of Kansas, this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for adverse Opinion on U.S. Generally Accepted Accounting Principles

As described more fully in Note A of the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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Public Accountants



The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

Basis for Qualified Opinion

The *Net Pension Liability* disclosure in footnote D was obtained from the Kansas Public Employees Retirement System (KPERS) June 30, 2014 and 2013 audit report. We did not perform any audit procedures on the net pension liability for KPERS nor the County's proportionate share of the net pension liability for KPERS. Consequently, we were unable to determine whether any adjustments to those amounts were necessary.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2014, and aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Report on Regulatory-Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual or actual and budget, schedule of regulatory basis receipts and cash disbursements - agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note A.

The 2013 Actual column presented in the individual fund schedules (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2013 basic financial statement upon when we rendered an unmodified opinion on December 11, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management, Analysis, and Standards at the following link: <http://www.da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note A.

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Junction City, Kansas
December 11, 2015

WABAUNSEE COUNTY, KANSAS

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014**

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Governmental Type Fund:						
General Fund	\$ 353,447	1,915,508	1,809,064	459,891	145,780	605,671
Special Purpose Funds:						
Road & Bridge	473,707	1,899,614	1,841,682	531,639	145,544	677,183
Noxious Weed	68,073	240,200	222,942	85,331	1,304	86,635
Noxious Weed Capital Outlay	68,941	-	-	68,941	-	68,941
Health	10,131	265,812	258,925	17,018	3,720	20,738
Extension Council	235	140,363	137,842	2,756	-	2,756
Regional Library	272	103,146	101,274	2,144	-	2,144
Regional Library Employee Benefits	-	12,258	12,073	185	-	185
Wabaunsee Co. Public Transportation	5,178	59,646	54,017	10,807	1,688	12,495
Wab. Co. Public Trans. Capital Outlay	85,516	126	19,813	65,829	7,834	73,663
Economic Development	20,930	75,411	78,273	18,068	2,515	20,583
Program for Elderly	987	85,198	84,201	1,984	-	1,984
Appraiser's Cost	10,805	132,264	128,739	14,330	3,250	17,580
Election	8,006	53,406	50,662	10,750	3,590	14,340
Employee Benefits	56,422	1,075,528	875,190	256,760	1,604	258,364
Liability Defense	18,548	25,584	25,665	18,467	-	18,467
Court Trustee Operations	2,119	-	2,119	-	-	-
Park & Recreation	1,109	1,311	1,672	748	-	748
Mental Retardation	-	10,287	10,135	152	-	152
Mental Health	2,761	42,691	44,561	891	-	891
Capital Improvement	(22,748)	132,644	30,193	79,703	-	79,703
Road & Bridge Special Sales Tax	862,889	255,137	-	1,118,026	-	1,118,026
911 Telephone	13,950	18	6,396	7,572	2,000	9,572
911 Coordinating Council	46,891	50,109	57,680	39,320	35,311	74,631
Wireless E-911	4,544	3	3,009	1,538	-	1,538
Law Enforcement Trust	27	-	-	27	-	27
Sheriff's Federal Forfeiture	515	1	-	516	-	516
Register of Deeds Technology	30,424	9,872	17,425	22,871	-	22,871

The notes to the financial statement are an integral part of this statement.

WABAUNSEE COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Special Purpose Funds:						
Road Machinery & Equipment	48,647	100,000	-	148,647	-	148,647
Sheriff's County Forfeiture	25,540	37	100	25,477	-	25,477
County Health Donations	1,225	-	-	1,225	-	1,225
Conceal Carry	3,864	1,203	1,707	3,360	-	3,360
Registered Offender	2,305	920	100	3,125	-	3,125
Bond and Interest Funds:						
Bond & Interest #1	14,727	114,099	112,068	16,758	-	16,758
Bond & Interest #2	22	8,838	-	8,860	-	8,860
Saddle Creek Bond & Interest	5,293	13,079	11,703	6,669	-	6,669
Total Reporting Entity (Excluding Agency Funds)	\$ 2,225,302	6,824,313	5,999,230	3,050,385	354,140	3,404,525
Composition of Cash:						
			Checking Accounts			\$9,732,272
			Certificates of Deposit			900,000
			Cash on hand			500
			Total Cash			10,632,772
			Agency Funds Per Page 36			(7,228,247)
			Total Reporting Entity (Excluding Agency Funds)			\$ 3,404,525

The notes to the financial statement are an integral part of this statement.

WABAUNSEE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statement follows:

1. Municipality

Wabaunsee County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. This financial statement presents Wabaunsee County, Kansas, (the Municipality).

2. Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

The following types of funds comprise the financial activities of the County for the year of 2014:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Agency Fund – funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

3. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under Kansas Municipal Audit and Accounting (KMAAG) regulatory basis accounting.

4. Regulatory Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and

WABAUNSEE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Regulatory Basis of Accounting, continued

liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

5. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the County Commission to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

WABAUNSEE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Budgetary Information, continued

A legal operating budget is not required for capital project funds, trust funds, special assessment funds and the following special purpose funds:

Sheriff's Federal Forfeiture Fund	Road Machinery & Equipment Fund
Sheriff's County Forfeiture Fund	Register of Deeds Technology Fund
County Health Donations	Law Enforcement Trust Fund
Conceal Carry Fund	Registered Offender Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by use of internal spending limits established by the County Commission.

6. Tax Cycle

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

NOTE B - DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

WABAUNSEE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods."

At December 31, 2014, the County's carrying amount of deposits was \$10,632,772 and the bank balance was \$10,689,105. The bank balance was held by five banks. Of the bank balance, \$1,330,164 was covered by federal depository insurance and \$9,358,941 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The bank balance at all 5 banks exceeded federal depository insurance corporation (FDIC) limits. The balance in excess of FDIC limits at one of the five banks was more than 5% of total bank balances which results in a concentration of credit risk per GASBS 40, paragraph 11.

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney.

Budget Law Compliance

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund.

For the year ended December 31, 2014, the following funds were in violation of this statute: Extension Council, Regional Library, Economic Development, Program for the Elderly, Election and Mental Health.

Inventory of Personal Property

K.S.A. 19-2687 requires that the county clerk compile a comprehensive inventory listing of personal property and that the Commissioners, or their designee, view each item and check that it is on the inventory listing. The inventory of personal property shall include a sufficiently identifying description and indicate the date of acquisition or sale. The current inventory process does not completely and accurately identify all items transferred or disposed of during the year for all departments.

NOTE D - DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

WABAUNSEE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

NOTE D - DEFINED BENEFIT PENSION PLAN (Continued)

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Net Pension Liability. The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the County's proportionate share of the net pension liability is \$1,370,338 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

NOTE E – DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is jointly administered by Voya Financial and Security Benefit Group. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County contributes a matching contribution on the first \$15 per pay period.

NOTE F – INTERFUND TRANSFERS

Operating transfers for the year ended December 31, 2014 were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Road & Bridge Fund	Road Machinery & Equipment Fund	K.S.A. 19-119	\$100,000

NOTE G – LITIGATION

As of December 31, 2014, the County is a defendant in a legal action. Although the outcome of this lawsuit is not presently determinable, it is the opinion of the County's legal counsel that resolution of this matter will not have a material adverse effect on the financial condition of the county.

NOTE H – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To insure against risk of these types of losses, the County has purchased commercial insurance coverage from Great American Alliance Insurance Company and EMC Insurance Company. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

WABAUNSEE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2014

NOTE I - LONG TERM DEBT

Changes in long-term liabilities for Wabaunsee County, Kansas, for the year ended December 31, 2014, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	2014 Interest Paid
General Obligation Bonds:										
Series 2004	4.0 - 6.0%	5/12/2004	140,408	10/1/2019	59,000	-	9,000	(9,000)	50,000	2,703
Series 2005A, Refunding	3.25 - 4.05%	5/27/2005	915,000	10/1/2017	395,000	-	95,000	(95,000)	300,000	15,568
Total General Obligation Bonds					454,000	-	104,000	(104,000)	350,000	18,271
Lease Purchase:										
2012 Dump Truck	3.07%	7/23/2012	155,728	7/23/2017	126,461	-	30,178	(30,178)	96,283	3,936
Total Lease Purchase					126,461	-	30,178	(30,178)	96,283	3,936
Total Contractual Indebtedness					\$ 580,461	\$ -	\$ 134,178	\$ (134,178)	\$ 446,283	\$ 22,207

WABAUNSEE COUNTY, KANSAS

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2014**

NOTE 1 - LONG-TERM DEBT (Continued)

Current maturities of long-term debt and interest through maturity are as follows:

	Year				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
					<u>Total</u>
PRINCIPAL					
General Obligation Bonds:					
Series 2004	10,000	10,000	10,000	10,000	50,000
Series 2005A, Refunding	95,000	100,000	105,000	-	300,000
Total General Obligation Bonds	<u>105,000</u>	<u>110,000</u>	<u>115,000</u>	<u>10,000</u>	<u>350,000</u>
Lease Purchase:					
2012 Dump Truck	31,117	32,081	33,085	-	96,283
Total Lease Purchase	<u>31,117</u>	<u>32,081</u>	<u>33,085</u>	<u>-</u>	<u>96,283</u>
TOTAL PRINCIPAL	<u>136,117</u>	<u>142,081</u>	<u>148,085</u>	<u>10,000</u>	<u>446,283</u>
INTEREST					
General Obligation Bonds:					
Series 2004	2,320	1,880	2,860	-	7,060
Series 2005A, Refunding	11,957	8,252	4,253	-	24,462
Total General Obligation Bonds	<u>14,277</u>	<u>10,132</u>	<u>7,113</u>	<u>-</u>	<u>31,522</u>
Lease Purchase:					
2012 Dump Truck	2,997	2,034	1,030	-	6,061
Total Lease Purchase	<u>2,997</u>	<u>2,034</u>	<u>1,030</u>	<u>-</u>	<u>6,061</u>
TOTAL INTEREST	<u>17,274</u>	<u>12,166</u>	<u>8,143</u>	<u>-</u>	<u>37,583</u>
TOTAL PRINCIPAL & INTEREST	<u>\$ 153,391</u>	<u>154,247</u>	<u>156,228</u>	<u>10,000</u>	<u>483,866</u>

WABAUNSEE COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

NOTE J – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement. During the year ended December 31, 2014, two retirees participated in this plan.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Compensated Absences

The County's policy regarding vacation leave with pay shall be earned and accrued from the employment date of each employee as follows:

Full-Time Employees

- 4 hours per month during the first 2 years of employment
- 8 hours per month after 2 full years of employment
- 12 hours per month after 7 full years of employment
- 16 hours per month after 15 full years of employment

Half-Time Employees

- 2 hours per month during the first 2 years of employment
- 4 hours per month after 2 full years of employment
- 6 hours per month after 7 full years of employment
- 8 hours per month after 15 full years of employment

A maximum of 160 hours of accumulated vacation may be carried over past the employee's anniversary date from year to year for employees with less than fifteen full years of employment. Employees with fifteen or more years of employment may accumulate up to 240 hours of vacation time carry over. Effective August 15, 2007 any vacation time above these limits will be credited to sick leave. An employee may receive, upon written approval of the department head, compensation for no more than 40 hours of vacation time. If an employee leaves the County, they are entitled to a payment of all accrued vacation pay earned at their final rate of pay.

Permanent full-time employees shall earn 8 hours of sick leave for each month of service. Part-time employees, who work half-time or more, shall earn 4 hours of sick leave for each month of employment. There is no limit to the number of hours that an employee can accumulate for sick leave. Upon retirement or termination, each employee with seven or more years of service and who has accumulated 400 hours or more of sick leave shall receive compensation for accumulated sick leave as follows:

- Compensation for 200 hours, if such person has completed 8 or more years of service and has accumulated at least 400 hours of sick leave.
- Compensation for 400 hours, if such person has completed 15 or more years of service and has accumulated at least 700 hours of sick leave.
- Compensation for 600 hours, if such person has completed 25 or more years of service and has accumulated 1200 hours of sick leave or more.

WABAUNSEE COUNTY, KANSAS

**NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2014**

NOTE K – SUBSEQUENT EVENTS

On April 23, 2015, the County closed on a \$2,750,000 issue of Series 2015 General Obligation Refunding and Improvement Bonds for the purpose of refunding the Series 2004 and Series 2005A bonds.

Management has evaluated subsequent events through December 11, 2015, the date the financial statement was available to be issued.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

WABAUNSEE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Governmental Type Fund:					
General Fund	\$ 1,990,106	-	1,990,106	1,809,064	(181,042)
Special Purpose Funds:					
Road & Bridge	1,976,510	-	1,976,510	1,841,682	(134,828)
Noxious Weed	287,207	-	287,207	222,942	(64,265)
Noxious Weed Capital Outlay	68,941	-	68,941	-	(68,941)
Health	349,695	-	349,695	258,925	(90,770)
Extension Council	137,833	-	137,833	137,842	9
Regional Library	101,267	-	101,267	101,274	7
Regional Library Employee Benefits	12,073	-	12,073	12,073	-
Wabaunsee Co. Public Transportation	65,255	-	65,255	54,017	(11,238)
Wab. Co. Public Trans. Cap. Outlay	85,864	-	85,864	19,813	(66,051)
Economic Development	62,522	-	62,522	78,273	15,751
Program for Elderly	84,196	-	84,196	84,201	5
Appraiser's Cost	138,242	-	138,242	128,739	(9,503)
Election	50,605	-	50,605	50,662	57
Employee Benefits	1,038,757	-	1,038,757	875,190	(163,567)
Liability Defense	35,348	-	35,348	25,665	(9,683)
Court Trustee Operations	2,119	-	2,119	2,119	-
Park & Recreation	2,726	-	2,726	1,672	(1,054)
Mental Retardation	10,135	-	10,135	10,135	-
Mental Health	43,325	-	43,325	44,561	1,236
Capital Improvement	105,368	-	105,368	30,193	(75,175)
Road & Bridge Special Sales Tax	855,480	-	855,480	-	(855,480)
911 Telephone	20,219	-	20,219	6,396	(13,823)
911 Coordinating Council	101,348	-	101,348	57,680	(43,668)
Wireless E-911	6,303	-	6,303	3,009	(3,294)
Bond and Interest Funds:					
Bond & Interest #1	127,085	-	127,085	112,068	(15,017)
Bond & Interest #2	7,807	-	7,807	-	(7,807)
Saddle Creek Bond & Interest	11,708	-	11,708	11,703	(5)

WABAUNSEE COUNTY, KANSAS

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
GENERAL FUND				
Receipts:				
Taxes:				
Ad Valorem Property Tax	\$ 1,234,535	1,161,877	1,177,871	(15,994)
Delinquent Tax	9,622	13,400	-	13,400
Interest on Delinquent Tax	22,711	20,712	20,000	712
Countywide Sales Tax	341,993	366,124	290,000	76,124
Motor Vehicle Tax	110,494	148,198	124,382	23,816
Recreational Vehicle Tax	1,907	2,841	2,218	623
16/20M Vehicle Tax	9,252	11,097	7,629	3,468
Total Taxes	1,730,514	1,724,249	1,622,100	102,149
Intergovernmental Revenue:				
Liquor Tax	1,143	1,311	1,200	111
Mineral Tax	3,173	1,776	2,500	(724)
Total Intergovernmental Revenue	4,316	3,087	3,700	(613)
Licenses and Fees:				
Mortgage Registration Fees	83,241	61,274	60,000	1,274
Officer's Fees	45,035	46,127	50,000	(3,873)
Motor Vehicle Registration Fees	16,275	-	-	-
Building Permits & Zoning Appeals	5,227	3,896	4,600	(704)
Sheriff's Fees	16,256	17,538	15,000	2,538
Antique Tags	2,451	2,795	2,500	295
Diversion Fees	27,480	22,230	25,000	(2,770)
Total Licenses and Fees	195,965	153,860	157,100	(3,240)
Use of Money and Property:				
Interest on Idle Funds	6,740	6,472	10,000	(3,528)
Total Use of Money and Property	6,740	6,472	10,000	(3,528)
Miscellaneous Receipts:				
Reimbursements	6,267	5,037	8,921	(3,884)
Transfers In	-	-	7,807	(7,807)
Other Receipts	20,998	22,803	10,000	12,803
Total Miscellaneous Receipts	27,265	27,840	26,728	1,112
Total Receipts	\$ 1,964,800	1,915,508	1,819,628	95,880

WABAUNSEE COUNTY, KANSAS

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
GENERAL FUND				
Expenditures:				
County Commission:				
Personal Services	\$ 43,511	44,120	46,000	(1,880)
Contractual Services	17,820	10,851	15,000	(4,149)
Commodities	3,037	2,274	2,000	274
Capital Outlay	-	120	1,000	(880)
Total County Commission	64,368	57,365	64,000	(6,635)
County Clerk:				
Personal Services	100,023	103,323	103,000	323
Contractual Services	4,617	4,525	4,200	325
Commodities	1,905	2,153	3,200	(1,047)
Capital Outlay	-	1,735	300	1,435
Total County Clerk	106,545	111,736	110,700	1,036
County Treasurer:				
Personal Services	70,900	71,565	71,140	425
Contractual Services	11,812	11,592	14,760	(3,168)
Commodities	2,242	4,561	3,000	1,561
Capital Outlay	-	-	2,000	(2,000)
Total County Treasurer	84,954	87,718	90,900	(3,182)
County Attorney:				
Personal Services	86,457	86,619	85,200	1,419
Contractual Services	10,477	12,545	10,400	2,145
Commodities	1,211	806	1,600	(794)
Capital Outlay	896	-	-	-
Total County Attorney	99,041	99,970	97,200	2,770
Register of Deeds:				
Personal Services	71,898	73,021	73,062	(41)
Contractual Services	4,110	3,661	4,500	(839)
Commodities	3,655	1,443	3,250	(1,807)
Total Register of Deeds	79,663	78,125	80,812	(2,687)
Sheriff:				
Personal Services	633,719	674,267	739,586	(65,319)
Contractual Services	85,330	92,379	98,500	(6,121)
Commodities	95,652	95,613	96,500	(887)
Capital Outlay	100,180	98,999	54,500	44,499
Total Sheriff	914,881	961,258	989,086	(27,828)

WABAUNSEE COUNTY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASISFOR THE YEAR ENDED DECEMBER 31, 2014(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

<u>GENERAL FUND</u>	2013	2014		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures:				
Clerk of District Court:				
Contractual Services	\$ 61,817	46,517	72,784	(26,267)
Commodities	2,749	3,477	4,200	(723)
Capital Outlay	8,400	15,145	8,898	6,247
Total Clerk of District Court	<u>72,966</u>	<u>65,139</u>	<u>85,882</u>	<u>(20,743)</u>
Courthouse:				
Personal Services	27,340	28,304	29,880	(1,576)
Contractual Services	53,046	51,608	51,000	608
Commodities	8,222	9,467	9,000	467
Capital Outlay	27	1,449	1,000	449
Total Courthouse	<u>88,635</u>	<u>90,828</u>	<u>90,880</u>	<u>(52)</u>
Total Departmental Expenditures	<u>1,511,053</u>	<u>1,552,139</u>	<u>1,609,460</u>	<u>(57,321)</u>
Planning & Zoning	37,065	35,504	38,621	(3,117)
Historical	10,000	10,000	10,000	-
Solid Waste	7,235	2,285	10,000	(7,715)
Soil Conservation	25,000	25,000	25,000	-
Emergency Preparedness	34,295	36,077	45,190	(9,113)
Coroner's Expense	10,323	10,215	25,000	(14,785)
County Fair	19,900	19,900	19,900	-
Juvenile Detention	12,083	10,290	13,000	(2,710)
Health	2,420	-	44,000	(44,000)
Unallocable Expense	25,657	19,661	30,000	(10,339)
Audit/Budget	30,821	42,569	32,000	10,569
Technology	38,545	41,694	55,000	(13,306)
Miscellaneous	-	(16,173)	12,500	(28,673)
Transfer to Capital Improvement	16,906	-	-	-
To 911	2,345	2,379	3,000	(621)
Neighborhood Revitalization & BOTA	21,642	17,524	17,435	89
Employee Benefits	<u>409</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,805,699</u>	<u>1,809,064</u>	<u>1,990,106</u>	<u>(181,042)</u>
Receipts Over (Under) Expenditures	159,101	106,444		
Unencumbered Cash, January 1	<u>194,346</u>	<u>353,447</u>		
Unencumbered Cash, December 31	<u>\$ 353,447</u>	<u>459,891</u>		

WABAUNSEE COUNTY, KANSAS

SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>ROAD AND BRIDGE FUND</u>				
Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 1,268,611	1,407,706	1,427,069	(19,363)
Delinquent Tax	10,944	14,309	-	14,309
Motor Vehicle Tax	122,718	154,796	127,815	26,981
Recreational Vehicle Tax	2,116	2,964	2,278	686
16/20M Vehicle Tax	9,943	12,166	7,839	4,327
Total Taxes & Shared Revenue	<u>1,414,332</u>	<u>1,591,941</u>	<u>1,565,001</u>	<u>26,940</u>
Intergovernmental Revenue:				
Special Highway Fund and Equalization	<u>245,366</u>	<u>252,013</u>	<u>250,224</u>	<u>1,789</u>
Miscellaneous:				
Refunds & Reimbursements	<u>114,011</u>	<u>55,660</u>	<u>120,000</u>	<u>(64,340)</u>
Total Miscellaneous Revenue	<u>114,011</u>	<u>55,660</u>	<u>120,000</u>	<u>(64,340)</u>
Total Receipts	<u>1,773,709</u>	<u>1,899,614</u>	<u>1,935,225</u>	<u>(35,611)</u>
Expenditures:				
Maintenance				
Personal Services	330,564	311,288	413,000	(101,712)
Contractual Services	53,957	57,406	94,600	(37,194)
Commodities	861,219	1,166,661	1,210,000	(43,339)
Construction				
Capital Outlay	73,319	185,095	237,786	(52,691)
Transfer Out	-	100,000	-	100,000
Neighborhood Revitalization & BOTA	<u>22,240</u>	<u>21,232</u>	<u>21,124</u>	<u>108</u>
Total Expenditures	<u>1,341,299</u>	<u>1,841,682</u>	<u>1,976,510</u>	<u>(134,828)</u>
Receipts Over (Under) Expenditures	432,410	57,932		
Unencumbered Cash, January 1	<u>41,297</u>	<u>473,707</u>		
Unencumbered Cash, December 31	<u>\$ 473,707</u>	<u>531,639</u>		

WABAUNSEE COUNTY, KANSAS

SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<u>NOXIOUS WEED FUND</u>				
Receipts:				
Ad Valorem Property Tax	\$ 107,381	112,052	113,580	(1,528)
Delinquent Tax	1,041	1,244	-	1,244
Sale of Chemicals and Labor	106,664	112,251	147,369	(35,118)
Motor Vehicle Tax	11,074	13,307	10,821	2,486
Recreational Vehicle Tax	191	254	193	61
16/20M Vehicle Tax	857	1,092	664	428
Total Receipts	<u>227,208</u>	<u>240,200</u>	<u>272,627</u>	<u>(32,427)</u>
Expenditures:				
Personal Services	65,073	66,860	69,126	(2,266)
Contractual Services	31,942	9,721	33,750	(24,029)
Commodities	91,483	144,671	180,650	(35,979)
Capital Outlay	329	-	2,000	(2,000)
Neighborhood Revitalization & BOTA	1,882	1,690	1,681	9
Total Expenditures	<u>190,709</u>	<u>222,942</u>	<u>287,207</u>	<u>(64,265)</u>
Receipts Over (Under) Expenditures	36,499	17,258		
Unencumbered Cash, January 1	31,574	68,073		
Unencumbered Cash, December 31	<u>\$ 68,073</u>	<u>85,331</u>		
<u>NOXIOUS WEED CAPITAL OUTLAY</u>				
Receipts:				
Transfer from Noxious Weed Fund	\$ -	-	-	-
Expenditures:				
Capital Outlay	-	-	68,941	(68,941)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	68,941	68,941		
Unencumbered Cash, December 31	<u>\$ 68,941</u>	<u>68,941</u>		

WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
HEALTH FUND				
Receipts:				
Ad Valorem Property Tax	\$ 132,741	140,793	142,746	(1,953)
Delinquent Tax	1,223	1,527	-	1,527
Motor Vehicle Tax	13,051	16,318	13,373	2,945
Recreational Vehicle Tax	225	312	238	74
16/20M Vehicle Tax	987	1,310	820	490
Grants	129,834	78,000	148,518	(70,518)
Other Revenues	31,031	27,552	44,000	(16,448)
Total Receipts	309,092	265,812	349,695	(83,883)
Expenditures:				
Personal Services	181,229	185,835	168,483	17,352
Contractual Services	17,906	17,997	26,950	(8,953)
Commodities	14,842	11,807	18,600	(6,793)
Capital Outlay	-	-	13,900	(13,900)
Environmental Sanitation	-	-	17,081	(17,081)
Grant Expenditures	82,657	41,162	102,568	(61,406)
Neighborhood Revitalization & BOTA	2,327	2,124	2,113	11
Total Expenditures	298,961	258,925	349,695	(90,770)
Receipts Over (Under) Expenditures	10,131	6,887		
Unencumbered Cash, January 1	-	10,131		
Unencumbered Cash, December 31	\$ 10,131	17,018		
EXTENSION COUNCIL FUND				
Receipts:				
Ad Valorem Property Tax	\$ 120,990	122,130	123,837	(1,707)
Delinquent Tax	1,251	1,430	-	1,430
Motor Vehicle Tax	13,426	15,215	12,189	3,026
Recreational Vehicle Tax	231	291	217	74
16/20M Vehicle Tax	1,050	1,297	748	549
Total Receipts	136,948	140,363	136,991	3,372
Expenditures:				
Appropriation for the Year	136,000	136,000	136,000	-
Neighborhood Revitalization & BOTA	2,121	1,842	1,833	9
Total Expenditures	138,121	137,842	137,833	9
Receipts Over (Under) Expenditures	(1,173)	2,521		
Unencumbered Cash, January 1	1,408	235		
Unencumbered Cash, December 31	\$ 235	2,756		

WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<u>REGIONAL LIBRARY FUND</u>				
Receipts:				
Ad Valorem Property Tax	\$ 86,104	90,030	91,254	(1,224)
Delinquent Tax	998	1,118	-	1,118
Motor Vehicle Tax	9,667	10,858	8,679	2,179
Recreational Vehicle Tax	166	207	155	52
16/20M Vehicle Tax	753	933	532	401
Total Receipts	<u>97,688</u>	<u>103,146</u>	<u>100,620</u>	<u>2,526</u>
Expenditures:				
Appropriation for the Year	97,061	99,916	99,916	-
Neighborhood Revitalization & BOTA	1,510	1,358	1,351	7
Total Expenditures	<u>98,571</u>	<u>101,274</u>	<u>101,267</u>	<u>7</u>
Receipts Over (Under) Expenditures	(883)	1,872		
Unencumbered Cash, January 1	1,155	272		
Unencumbered Cash, December 31	<u>\$ 272</u>	<u>2,144</u>		
<u>REGIONAL LIBRARY EMPLOYEE BENEFITS</u>				
Receipts:				
Ad Valorem Property Tax	\$ 9,456	10,824	10,982	(158)
Delinquent Tax	102	118	-	118
Motor Vehicle Tax	1,045	1,191	954	237
Recreational Vehicle Tax	18	23	17	6
16/20M Vehicle Tax	78	102	59	43
Total Receipts	<u>10,699</u>	<u>12,258</u>	<u>12,012</u>	<u>246</u>
Expenditures				
Employee Benefits	10,623	11,910	11,910	-
Neighborhood Revitalization & BOTA	166	163	163	-
Total Expenditures	<u>10,789</u>	<u>12,073</u>	<u>12,073</u>	<u>-</u>
Receipts Over (Under) Expenditures	(90)	185		
Unencumbered Cash, January 1	90	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>185</u>		

WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<u>WAB. CO. PUBLIC TRANSPORTATION</u>				
Receipts:				
Reimbursement from Elderly	\$ 17,587	19,308	18,955	353
User Fees	5,063	7,690	5,800	1,890
State of Kansas	25,701	32,331	39,000	(6,669)
Reimbursements	863	317	1,500	(1,183)
Total Receipts	<u>49,214</u>	<u>59,646</u>	<u>65,255</u>	<u>(5,609)</u>
Expenditures:				
Personal Services	21,911	27,535	27,000	535
Contractual Services	10,177	12,231	12,000	231
Commodities	11,347	13,987	25,500	(11,513)
Capital Outlay	5,079	38	500	(462)
Neighborhood Revitalization	284	226	255	(29)
Total Expenditures	<u>48,798</u>	<u>54,017</u>	<u>65,255</u>	<u>(11,238)</u>
Receipts Over (Under) Expenditures	416	5,629		
Unencumbered Cash, January 1	4,762	5,178		
Unencumbered Cash, December 31	<u>\$ 5,178</u>	<u>10,807</u>		
<u>WAB CO PUBLIC TRANS. CAPITAL OUTLAY</u>				
Receipts:				
Interest Income	\$ 152	126	250	(124)
Expenditures				
Equipment	-	19,813	85,864	(66,051)
Receipts Over (Under) Expenditures	152	(19,687)		
Unencumbered Cash, January 1	85,364	85,516		
Unencumbered Cash, December 31	<u>\$ 85,516</u>	<u>65,829</u>		

WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<u>ECONOMIC DEVELOPMENT</u>				
Receipts:				
Ad Valorem Property Tax	\$ 44,842	47,852	48,483	(631)
Delinquent Tax	507	569	-	569
Motor Vehicle Tax	5,255	5,734	4,522	1,212
Recreational Vehicle Tax	90	109	81	28
16/20M Vehicle Tax	383	510	277	233
E- Community Admin Fees	5,000	2,050	-	2,050
Miscellaneous Collections	5,963	18,587	1,000	17,587
Total Receipts	62,040	75,411	54,363	21,048
Expenditures:				
Personal Services	36,149	36,496	40,479	(3,983)
Contractual Services	17,741	31,081	15,275	15,806
Commodities	3,125	3,997	4,250	(253)
Capital Outlay	343	5,432	1,800	3,632
Other	784	545	-	545
Neighborhood Revitalization & BOTA	786	722	718	4
Total Expenditures	58,928	78,273	62,522	15,751
Receipts Over (Under) Expenditures	3,112	(2,862)		
Unencumbered Cash, January 1	17,818	20,930		
Unencumbered Cash, December 31	\$ 20,930	18,068		
<u>PROGRAM FOR ELDERLY FUND</u>				
Receipts:				
Ad Valorem Property Tax	\$ 62,036	75,995	77,049	(1,054)
Delinquent Tax	659	736	-	736
Motor Vehicle Tax	7,094	7,689	6,250	1,439
Recreational Vehicle Tax	123	147	111	36
16/20M Vehicle Tax	718	474	383	91
Collections	-	157	-	157
Total Receipts	70,630	85,198	83,793	1,405
Expenditures:				
Appropriations	68,958	83,055	83,055	-
Neighborhood Revitalization & BOTA	1,088	1,146	1,141	5
Total Expenditures	70,046	84,201	84,196	5
Receipts Over (Under) Expenditures	584	997		
Unencumbered Cash, January 1	403	987		
Unencumbered Cash, December 31	\$ 987	1,984		

WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<u>APPRAISER'S COST FUND</u>				
Receipts:				
Ad Valorem Property Tax	\$ 100,862	113,097	114,601	(1,504)
Delinquent Tax	893	998	-	998
Motor Vehicle Tax	10,930	12,498	10,159	2,339
Recreational Vehicle Tax	189	239	181	58
16/20M Vehicle Tax	976	1,025	623	402
Other Reimbursements	4,137	4,407	4,000	407
Total Receipts	<u>117,987</u>	<u>132,264</u>	<u>129,564</u>	<u>2,700</u>
Expenditures:				
Personal Services	89,527	97,166	100,296	(3,130)
Contractual Services	23,959	23,559	28,050	(4,491)
Commodities	8,277	5,926	5,000	926
Capital Outlay	9,843	382	3,200	(2,818)
Neighborhood Revitalization & BOTA	1,768	1,706	1,696	10
Total Expenditures	<u>133,374</u>	<u>128,739</u>	<u>138,242</u>	<u>(9,503)</u>
Receipts Over (Under) Expenditures	(15,387)	3,525		
Unencumbered Cash, January 1	26,192	10,805		
Unencumbered Cash, December 31	<u>\$ 10,805</u>	<u>14,330</u>		
<u>ELECTION FUND</u>				
Receipts:				
Ad Valorem Property Tax	\$ 34,453	40,312	40,872	(560)
Delinquent Tax	462	452	-	452
Motor Vehicle Tax	4,557	4,637	3,469	1,168
Recreational Vehicle Tax	78	88	62	26
16/20M Vehicle Tax	229	462	213	249
Reimbursements	22	7,455	-	7,455
Total Receipts	<u>39,801</u>	<u>53,406</u>	<u>44,616</u>	<u>8,790</u>
Expenditures:				
Personal Services	12,728	17,467	20,000	(2,533)
Contractual Services	11,831	29,550	17,500	12,050
Commodities	3,172	3,037	7,500	(4,463)
Capital Outlay	14,603	-	5,000	(5,000)
Neighborhood Revitalization & BOTA	604	608	605	3
Total Expenditures	<u>42,938</u>	<u>50,662</u>	<u>50,605</u>	<u>57</u>
Receipts Over (Under) Expenditures	(3,137)	2,744		
Unencumbered Cash, January 1	11,143	8,006		
Unencumbered Cash, December 31	<u>\$ 8,006</u>	<u>10,750</u>		

WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<u>EMPLOYEE BENEFITS FUND</u>				
Receipts:				
Ad Valorem Property Tax	\$ 819,861	916,723	929,349	(12,626)
Delinquent Tax	7,843	9,616	-	9,616
Motor Vehicle Tax	82,660	102,216	82,603	19,613
Recreational Vehicle Tax	1,416	1,954	1,472	482
16/20M Vehicle Tax	5,326	8,524	5,066	3,458
Reimbursements	18,232	36,495	-	36,495
Total Receipts	<u>935,338</u>	<u>1,075,528</u>	<u>1,018,490</u>	<u>57,038</u>
Expenditures				
Remittance of Payroll Taxes and Insurance	884,810	861,363	1,025,000	(163,637)
Neighborhood Revitalization & BOTA	14,373	13,827	13,757	70
Total Expenditures	<u>899,183</u>	<u>875,190</u>	<u>1,038,757</u>	<u>(163,567)</u>
Receipts Over (Under) Expenditures	36,155	200,338		
Unencumbered Cash, January 1	20,267	56,422		
Unencumbered Cash, December 31	<u>\$ 56,422</u>	<u>256,760</u>		
<u>LIABILITY DEFENSE</u>				
Receipts:				
Ad Valorem Property Tax	\$ 14,182	23,217	23,540	(323)
Delinquent Tax	167	171	-	171
Motor Vehicle Tax	2,283	1,955	1,428	527
Recreational Vehicle Tax	39	37	25	12
16/20M Vehicle Tax	179	204	88	116
Reimbursements & Collections	741	-	-	-
Total Receipts	<u>17,591</u>	<u>25,584</u>	<u>25,081</u>	<u>503</u>
Expenditures				
Insurance and Bond Premiums	22,462	25,315	35,000	(9,685)
Neighborhood Revitalization & BOTA	249	350	348	2
Total Expenditures	<u>22,711</u>	<u>25,665</u>	<u>35,348</u>	<u>(9,683)</u>
Receipts Over (Under) Expenditures	(5,120)	(81)		
Unencumbered Cash, January 1	23,668	18,548		
Unencumbered Cash, December 31	<u>\$ 18,548</u>	<u>18,467</u>		

WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<u>COURT TRUSTEE OPERATIONS</u>				
Receipts:				
Collections	\$ -	-	-	-
Expenditures				
Contractual Services	-	2,119	2,119	-
Receipts Over (Under) Expenditures	-	(2,119)		
Unencumbered Cash, January 1	2,119	2,119		
Unencumbered Cash, December 31	<u>\$ 2,119</u>	<u>-</u>		
<u>PARK AND RECREATION FUND</u>				
Receipts:				
Liquor Tax	\$ 1,433	1,311	1,600	(289)
Expenditures				
Payments to Cities and Lake Recreational Programs	1,200	1,672	2,726	(1,054)
Receipts Over (Under) Expenditures	233	(361)		
Unencumbered Cash, January 1	876	1,109		
Unencumbered Cash, December 31	<u>\$ 1,109</u>	<u>748</u>		

WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<u>MENTAL RETARDATION FUND</u>				
Receipts:				
Ad Valorem Property Tax	\$ 8,954	8,958	9,110	(152)
Delinquent Tax	73	85	-	85
Motor Vehicle Tax	982	1,126	900	226
Recreational Vehicle Tax	17	22	16	6
16/20M Vehicle Tax	74	96	55	41
Total Receipts	<u>10,100</u>	<u>10,287</u>	<u>10,081</u>	<u>206</u>
Expenditures				
Appropriation to Mental Health Unit	9,997	10,000	10,000	-
Neighborhood Revitalization & BOTA	157	135	135	-
Total Expenditures	<u>10,154</u>	<u>10,135</u>	<u>10,135</u>	<u>-</u>
Receipts Over (Under) Expenditures	(54)	152		
Unencumbered Cash, January 1	54	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>152</u>		
<u>MENTAL HEALTH FUND</u>				
Receipts:				
Ad Valorem Property Tax	\$ 28,654	35,012	35,459	(447)
Delinquent Tax	248	314	-	314
Motor Vehicle Tax	2,795	3,504	2,889	615
Recreational Vehicle Tax	48	67	51	16
16/20M Vehicle Tax	225	277	177	100
Liquor Tax	4,244	3,517	3,500	17
Total Receipts	<u>36,214</u>	<u>42,691</u>	<u>42,076</u>	<u>615</u>
Expenditures:				
Remittance to Mental Health Center	34,200	44,033	42,800	1,233
Neighborhood Revitalization & BOTA	502	528	525	3
Total Expenditures	<u>34,702</u>	<u>44,561</u>	<u>43,325</u>	<u>1,236</u>
Receipts Over (Under) Expenditures	1,512	(1,870)		
Unencumbered Cash, January 1	1,249	2,761		
Unencumbered Cash, December 31	<u>\$ 2,761</u>	<u>891</u>		

WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>CAPITAL IMPROVEMENT FUND</u>				
Receipts:				
Ad Valorem Property Tax	\$ 35,818	37,326	37,860	(534)
Delinquent Tax	293	430	-	430
Motor Vehicle Tax	3,739	4,454	3,607	847
Recreational Vehicle Tax	17	69	64	5
16/20M Tax	286	364	221	143
Escaped Tax	-	1	-	1
Kansas Historical Society - State Aid	-	90,000	-	90,000
Transfer from General	16,906	-	-	-
Total Receipts	<u>57,059</u>	<u>132,644</u>	<u>41,752</u>	<u>90,892</u>
Expenditures				
Contractual Services	98,593	24,849	-	24,849
Commodities	-	4,781	-	4,781
Capital Outlay	34,405	-	104,808	(104,808)
Neighborhood Revitalization & BOTA	628	563	560	3
Total Expenditures	<u>133,626</u>	<u>30,193</u>	<u>105,368</u>	<u>(75,175)</u>
Receipts Over (Under) Expenditures	(76,567)	102,451		
Unencumbered Cash, January 1	53,819	(22,748)		
Unencumbered Cash, December 31	<u>\$ (22,748)</u>	<u>79,703</u>		
<u>ROAD & BRIDGE SPECIAL SALES TAX</u>				
Receipts:				
Collections	\$ 237,648	253,688	220,000	33,688
Interest Income	1,261	1,449	-	1,449
Total Receipts	<u>238,909</u>	<u>255,137</u>	<u>220,000</u>	<u>35,137</u>
Expenditures				
Bridge Construction	-	-	755,480	(755,480)
Reimbursement to Road & Bridge	-	-	100,000	(100,000)
Total Expenditures	<u>-</u>	<u>-</u>	<u>855,480</u>	<u>(855,480)</u>
Receipts Over (Under) Expenditures	238,909	255,137		
Unencumbered Cash, January 1	623,980	862,889		
Unencumbered Cash, December 31	<u>\$ 862,889</u>	<u>1,118,026</u>		

WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>911 TELEPHONE</u>				
Receipts:				
Interest Income	\$ 41	18	50	(32)
Expenditures				
Contractual Services	17,610	6,396	1,800	4,596
Capital Outlay	-	-	18,419	(18,419)
Total Expenditures	17,610	6,396	20,219	(13,823)
Receipts Over (Under) Expenditures	(17,569)	(6,378)		
Unencumbered Cash, January 1	31,519	13,950		
Unencumbered Cash, December 31	\$ 13,950	7,572		
<u>911 COORDINATING COUNCIL</u>				
Receipts:				
Collections	\$ 50,043	50,022	60,000	(9,978)
Interest Income	63	87	-	87
Total Receipts	50,106	50,109	60,000	(9,891)
Expenditures:				
Contractual	32,497	24,187	40,000	(15,813)
Commodities	-	-	10,000	(10,000)
Capital Outlay	2,066	33,493	51,348	(17,855)
Total Expenditures	34,563	57,680	101,348	(43,668)
Receipts Over (Under) Expenditures	15,543	(7,571)		
Unencumbered Cash, January 1	31,348	46,891		
Unencumbered Cash, December 31	\$ 46,891	39,320		
<u>WIRELESS E-911</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts:				
Interest Income	\$ 11	3	50	(47)
Expenditures				
Contractual Services	-	3,009	-	3,009
Capital Outlay	1,670	-	6,303	(6,303)
Total Expenditures	1,670	3,009	6,303	(3,294)
Receipts Over (Under) Expenditures	(1,659)	(3,006)		
Unencumbered Cash, January 1	6,203	4,544		
Unencumbered Cash, December 31	\$ 4,544	1,538		

WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	<u>2013</u>	<u>2014</u>
<u>LAW ENFORCEMENT TRUST FUND *</u>		
Receipts:	\$ -	-
Expenditures:	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	27	27
Unencumbered Cash, December 31	<u>\$ 27</u>	<u>27</u>
<u>SHERIFF'S FEDERAL FORFEITURE FUND *</u>		
Receipts:		
Interest Income	\$ 2	1
Expenditures:	-	-
Receipts Over (Under) Expenditures	2	1
Unencumbered Cash, January 1	513	515
Unencumbered Cash, December 31	<u>\$ 515</u>	<u>516</u>
<u>REGISTER OF DEEDS TECHNOLOGY *</u>		
Receipts:		
Technology Fees	\$ 11,320	9,824
Interest Income	42	48
Total Receipts	<u>11,362</u>	<u>9,872</u>
Expenditures:		
Equipment & Supplies	<u>4,881</u>	<u>17,425</u>
Receipts Over (Under) Expenditures	6,481	(7,553)
Unencumbered Cash, January 1	23,943	30,424
Unencumbered Cash, December 31	<u>\$ 30,424</u>	<u>22,871</u>

* Not Budgeted

WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	<u>2013</u>	<u>2014</u>
<u>ROAD MACHINERY & EQUIPMENT FUND *</u>		
Receipts:		
Transfer from Road & Bridge	\$ -	100,000
Expenditures:		
Purchase of Machinery	-	-
Receipts Over (Under) Expenditures	-	100,000
Unencumbered Cash, January 1	48,647	48,647
Unencumbered Cash, December 31	<u>\$ 48,647</u>	<u>148,647</u>
<u>SHERIFF'S COUNTY FORFEITURE FUND *</u>		
Receipts:		
Interest Income	\$ 45	37
Expenditures:	-	100
Receipts Over (Under) Expenditures	45	(63)
Unencumbered Cash, January 1	25,495	25,540
Unencumbered Cash, December 31	<u>\$ 25,540</u>	<u>25,477</u>
<u>COUNTY HEALTH DONATIONS *</u>		
Receipts:		
State Grants	\$ -	-
Expenditures:	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	1,225	1,225
Unencumbered Cash, December 31	<u>\$ 1,225</u>	<u>1,225</u>

* Not Budgeted

WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	<u>2013</u>	<u>2014</u>
<u>CONCEAL CARRY *</u>		
Receipts:		
Collections	\$ 2,470	1,203
Expenditures:	1,664	1,707
Receipts Over (Under) Expenditures	806	(504)
Unencumbered Cash, January 1	3,058	3,864
Unencumbered Cash, December 31	<u>\$ 3,864</u>	<u>3,360</u>
<u>REGISTERED OFFENDER *</u>		
Receipts:		
Offender Fees	\$ 1,080	920
Expenditures:	-	100
Receipts Over (Under) Expenditures	1,080	820
Unencumbered Cash, January 1	1,225	2,305
Unencumbered Cash, December 31	<u>\$ 2,305</u>	<u>3,125</u>

* Not Budgeted

WABAUNSEE COUNTY, KANSAS

BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>BOND & INTEREST #1</u>				
Receipts:				
Ad Valorem Property Tax	\$ 96,849	99,436	100,785	(1,349)
Delinquent Tax	937	1,083	-	1,083
Motor Vehicle Tax	10,669	12,203	9,758	2,445
Recreational Vehicle Tax	183	233	174	59
16/20M Vehicle Tax	790	1,046	599	447
Interest Income	127	98	200	(102)
Total Receipts	<u>109,555</u>	<u>114,099</u>	<u>111,516</u>	<u>2,583</u>
Expenditures				
Principal	90,000	95,000	95,000	-
Interest	18,898	15,568	15,568	-
Reserve	-	-	15,000	(15,000)
Fees	-	-	25	(25)
Neighborhood Revitalization & BOTA	1,698	1,500	1,492	8
Total Expenditures	<u>110,596</u>	<u>112,068</u>	<u>127,085</u>	<u>(15,017)</u>
Receipts Over (Under) Expenditures	(1,041)	2,031		
Unencumbered Cash, January 1	15,768	14,727		
Unencumbered Cash, December 31	<u>\$ 14,727</u>	<u>16,758</u>		
<u>BOND & INTEREST #2</u>				
Receipts:				
Ad Valorem Property Tax	\$ 55,155	-	-	-
Delinquent Tax	694	736	1,000	(264)
Motor Vehicle Tax	7,556	7,264	5,560	1,704
Recreational Tax	130	138	99	39
16/20M Vehicle Tax	611	691	341	350
Interest Income	50	9	100	(91)
Total Receipts	<u>64,196</u>	<u>8,838</u>	<u>7,100</u>	<u>1,738</u>
Expenditures:				
Principal	70,000	-	-	-
Interest	3,115	-	-	-
Fees	3	-	-	-
Transfer to General Fund	-	-	7,807	(7,807)
Neighborhood Revitalization & BOTA	967	-	-	-
Total Expenditures	<u>74,085</u>	<u>-</u>	<u>7,807</u>	<u>(7,807)</u>
Receipts Over (Under) Expenditures	(9,889)	8,838		
Unencumbered Cash, January 1	9,911	22		
Unencumbered Cash, December 31	<u>\$ 22</u>	<u>8,860</u>		

WABAUNSEE COUNTY, KANSAS

BOND AND INTERSTSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>SADDLE CREEK BOND & INTEREST</u>				
Receipts:				
Special Assessments	\$ 13,079	13,079	13,079	-
Expenditures				
Principal	9,000	9,000	9,000	-
Interest	3,076	2,703	2,703	-
Fees	-	-	5	(5)
Total Expenditures	12,076	11,703	11,708	(5)
Receipts Over (Under) Expenditures	1,003	1,376		
Unencumbered Cash, January 1	4,290	5,293		
Unencumbered Cash, December 31	\$ 5,293	6,669		

WABAUNSEE COUNTY, KANSAS

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Current Tax	\$ 6,821,821	11,326,970	11,304,202	6,844,589
Redemptions	59,225	111,179	121,725	48,679
Delinquent Personal Property Tax	19,570	25,372	20,204	24,738
Sales & Compensating Tax	21,989	246,614	252,071	16,532
Motor Vehicle Tax	234,960	997,720	1,191,508	41,172
Recreational Vehicle Tax	4,061	19,108	22,561	608
Sand Royalty	-	1,448	1,449	(1)
Mineral Tax	-	2,868	1,424	1,444
Fish & Game Licenses	15	-	15	-
Motor Vehicle Registration	77	565,417	565,352	142
Sales Tax Fee	28	1	-	29
Prosecutor's Training	3,126	1,217	1,639	2,704
Heritage Trust Fund	712	2,451	2,484	679
County & Township Road	-	207,827	207,827	-
Suspense	1,638	5,514	5,497	1,655
County Attorney Forfeiture	2,606	1,342	250	3,698
Returned Check	(2,628)	8,652	6,847	(823)
Commercial Vehicle	-	24,134	24,074	60
Excess Receipts	-	10,976	10,976	-
Drivers Licenses	-	11,604	11,480	124
Worthless Check Fees	185	40	-	225
Neighborhood Revitalization	-	137,065	137,065	-
Zoning Contingency Bond	10,000	-	-	10,000
Total Distributable Funds	<u>\$ 7,177,385</u>	<u>13,707,519</u>	<u>13,888,650</u>	<u>6,996,254</u>
State Funds:				
Educational Building	\$ -	75,536	75,536	-
Institutional Building	-	37,761	37,761	-
State Motor Vehicle	-	14,682	14,682	-
State Correctional	-	7	7	-
Total State Funds	<u>\$ -</u>	<u>127,986</u>	<u>127,986</u>	<u>-</u>

WABAUNSEE COUNTY, KANSAS

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Cities	\$ -	682,933	682,933	-
Townships	-	1,013,148	1,013,148	-
School Districts	-	4,522,936	4,522,936	-
Cemeteries	217	39,363	39,515	65
Watersheds & Drainage	-	232,746	232,732	14
Fire Districts	(4)	533,780	533,733	43
Sewer Districts	20,558	5,760	660	25,658
Ambulance Districts	53,573	348,832	340,523	61,882
Lake Wabaunsee Improvement	-	84,735	84,735	-
Community Improvement District	7,645	33,529	33,528	7,646
Flint View Improvement	738	-	-	738
Total Subdivision Funds	<u>\$ 82,727</u>	<u>7,497,762</u>	<u>7,484,443</u>	<u>96,046</u>
Office Cash:				
Clerk of the District Court	\$ 29,527	262,412	224,419	67,520
County Clerk	308	7,308	7,120	496
Law Library	1,177	11,718	11,111	1,784
Register of Deeds	-	98,497	98,497	-
Sheriff	58,306	7,685	845	65,146
Treasurer - Special Auto	1,001	65,759	65,759	1,001
Total Office Cash	<u>90,319</u>	<u>453,379</u>	<u>407,751</u>	<u>135,947</u>
Total Agency Funds	<u>\$ 7,350,431</u>	<u>20,879,888</u>	<u>21,908,830</u>	<u>7,228,247</u>